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No. 38] NEW DELHI, SATURDAY, SEPTEMBER 23, 1967/ASVINA 1, 1889

इस भाग में निम्न पृष्ठ संलग्न वी जाती है जिससे कि यह प्रलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

लोटिप्प

NOTICE

नीचे लिखे भारत के प्रसाधारण राजपत्र 1 मितम्बर 1967 तक प्रकाशित किये गये।

The undermentioned Gazettes of India Extraordinary were published up to the 1st September 1967 :—

Issue No.	No. and Date	Issued by	Subject
157	G.S.R. 1320, dated 31st August, 1967.	Ministry of Food, Agriculture, Community Development & Cooperation.	Amendment in the Notification No. G.S.R. 37, dated 2nd January, 1965.
158	G.S.R. 1321, dated 31st August, 1967.	Do.	Amendments to the notification No. G.S.R. 1842 dated 24th December, 1964.
159	G.S.R. 1322, dated 1st September, 1967.	Ministry of Finance	Exempting unprocessed Cotton hose pipes and beltings woven as such from the duty of Excise leviable thereon.

Issue No. and Date No.	Issued by	Subject
G.S.R. 1323, dated 1st September, 1967.	Ministry of Finance	Exempting hair beltins etc., from the duty of Excise leviable thereon.
160 G.S.R. 1324, dated 1st September, 1967.	Do.	Further amendment in the Notification No. 29/66-Central Excises, dated 1st March, 1966.
161 G.S.R. 1325, dated 1st September, 1967.	Do.	Amendment in the Notification No. 135/67-Central Excises, dated 3rd July, 1967.

P

ऊपर लिखे असाधारण राजपत्रों की प्रतियां प्रकाशन प्रबन्धक, सिविल लाइन्स, दिल्ली के नाम मांगपत्र भेजने पर भेज दी जाएंगी। मांगपत्र प्रबन्धक के पास इन राजपत्रों के जारी होने की तारीख से 10 दिन के भीतर पहुंच जाने चाहिए।

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-Section (i)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार के मंत्रालयों और (संघ राज्य-कानूनों के प्रशासनों को छोड़कर) केन्द्रीय प्राधिकारियों द्वारा जारी किये गये विभिन्न के अन्तर्गत अमाये और जारी किये गये साधारण नियम (जिनमें साधारण प्रकार के आदेश, उप-नियम आदि सम्मिलित हैं)।

General Statutory Rules (including orders, bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

CABINET SECRETARIAT

(Department of Statistics)

New Delhi, the 24th August 1967

G.S.R. 1416.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules further to amend the General Central Service (Class II and Class III posts in the Central Statistical Organisation) Recruitment Rules, 1960, published with the notification of the Government of India in the Cabinet Secretariat No. G.S.R. 110 dated the 19th January, 1960, namely:—

1. (1) These rules may be called the General Central Service (Class II and Class III posts in the Central Statistical Organisation) Recruitment (Amendment) Rules, 1967.

(2) They shall come into force on the date of their publication in the official Gazette.

2. In the Schedule to the General Central Service (Class II and Class III posts in the Central Statistical Organisation) Recruitment Rules, 1960, in the entries relating to serial No. 4, Junior Investigator, in column 11, for the figure and word "4 years", the words "three years" shall be substituted.

[No. 2/4/66-Estt.I.]

J. P. VAISH, Under Secy.

MINISTRY OF HOME AFFAIRS

New Delhi, the 15th September 1967

G.S.R. 1417.—In exercise of the sub-rule (1) and the first proviso to sub-rule (2) of rule 4 of the Indian Administrative Service (Cadre) Rules, 1954, the Central Government, in consultation with the Government of Haryana, hereby makes the following further amendments to the IAS (Fixation of cadre strength) Regulation, 1955:

Amendments

In the Schedule to the said Regulations under 'HARYANA' for the entry:

'Director Public Relations, Grievances, Social Welfare and Backward Classes..... 1'

the following may be substituted:—

'Director Public Relations, Grievances, Social Welfare and Cultural Affairs.. 1'

[No. 6/46/67-AIS(I).]

New Delhi, the 16th September 1967

G.S.R. 1418.—In pursuance of sub-rule (1) of rule 9 of the Indian Police Service (Recruitment) Rules, 1954, the Central Government in consultation with the Government of Jammu and Kashmir and the Union Public Service Commission, hereby makes the following regulations further to amend the Indian Police Service (Appointment by Promotion) Regulations, 1955, namely:—

1. (1) These Regulations may be called the Indian Police Service (Appointment by Promotion) Thirteenth Amendment Regulations, 1967.

(2) They shall come into force on the date of issue of the Notification.

2. In the Schedule to the Indian Police Service (Appointment by Promotion) Regulations, 1955, in the entries in column 3 relating to the State of Jammu and Kashmir, after entry (3) the following entry shall be inserted namely:—

"(4) A nominee of the Government of India not below the rank of a Joint Secretary."

[No. 39/13/66-AIS(III).]

G.S.R. 1419.—In pursuance of sub-rule (1) of rule 8 of the Indian Administrative Service (Recruitment) Rules, 1954 the Central Government in consultation with the Government of Jammu and Kashmir and the Union Public Service Commission, hereby makes the following Regulations further to amend the Indian Administrative Service (Appointment by Promotion) Regulations, 1955, namely:—

1. (1) These Regulations may be called the Indian Administrative Service (Appointment by Promotion) Fourteenth Amendment Regulations, 1967.

(2) They shall come into force on the date of issue of the Notification.

2. In the Schedule to the Indian Administrative Service (Appointment by Promotion) Regulations, 1955, in the entries in column 3 relating to the State of Jammu and Kashmir, after entry (2) the following entry shall be inserted, namely:—

"(3) A nominee of the Government of India not below the rank of a Joint Secretary".

[No. 39/13/66-AIS(III).]

CORRIGENDA

New Delhi, the 11th September 1967

G.S.R. 1420.—In the Ministry of Home Affairs Notification No. 7/1/67-AIS(i) dated 31st January, 1967, published in Part II, Section 3, Sub-Section (1) of the Gazette of India dated 11th February 1967 as GSR 177, for the existing para 2, the following shall be substituted, *viz.*

2. The amendment shall be deemed to have come into force with effect from 31st October 1966.

[No. 7/1/67-AIS(I).]

G.S.R. 1421.—In the Ministry of Home Affairs Notification No. 1/137/67-AIS-(11) dated the 21st March 1967, published in Part II, Section 3, Sub Section (1) of the Gazette of India dated 1st April 1967 as G.S.R. No. 422, for the entry:—

These amendments shall be deemed to have come into force from 11th February 1967

the following shall be substituted, *viz.*:

These amendments shall be deemed to have come into force from 31st October, 1960.

[No. 1/137/67-AIS(II).]

A. N. BATABYAL, Under Secy.

New Delhi, the 13th September 1967

G.S.R. 1422.—The undermentioned Rulers of former Indian States relinquished the appointment of Honorary Aides-de-Camp to the President with effect from the forenoon of 13th May, 1967:—

1. Lt. Comdr. H. H. Nawab Iqbal Muhammad Khan Bahadur, Nawab of Palanpur.

2. Col. H. H. Maharana Shri Virabhadrasinhji, Raja of Lunawada.

3. Major Raja Shrimant Yashwant Rao Rao Sahib Hindu Rao Ghorpade. Mamlakatnadar Senapati, Raja of Sandur.

4. Capt. Raja Virbhadra Singh, Raja of Bashahr.

5. Col. H. H. Maharaja Sir Pratap Singh Malvendra Bahadur, Maharaja of Nabha.

6. Capt. H. H. Nawab Syed Murtaza Ali Khan Bahadur, Nawab of Rampur.

7. H.E.H. Nawab Mir Barkat Ali Khan Bahadur, Nizam of Hyderabad.

[No. F.21/4/66-Poll.III.]

G.S.R. 1423.—The President is pleased to make the following appointments of Honorary Aides-de-Camp to him with effect from the 13th May, 1967:—

1. H. H. Maharaja Krishnaji Rao Aba Sahib, Maharaja of Dewas (Senior).

2. Lt. Comdr. H. H. Nawab Iqbal Muhammad Khan Bahadur, Nawab of Palanpur.

3. H. H. Maharaja Jam Shri Shatrushalyasinhji, Maharaja Jam Saheb of Nawanagan.

4. Nawab Muhammad Mansur Ali Khan Bahadur, Nawab of Pataudi.

5. Raja Dalip Singh, Raja of Dhami.

6. Prince Mufkkam Jah Bahadur, brother of the Nizam of Hyderabad.

7. Tikka Har Mohindar Singh, Faridkot.

[No. F.21/4/66-Poll.III.]

W. V. OAK, Jt. Secy.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

CUSTOMS

New Delhi, the 23rd September 1967

G.S.R. 1424.—In exercise of the powers conferred by sub-section (2) of section 79 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules to amend the Crew Baggage Rules, 1967, namely:—

1. **Short title.**—These rules may be called the Crew Baggage (Amendment) Rules, 1967.

2. **Insertion of new rule 7.**—In the Crew Baggage Rules, 1967, after rule 6, the following rule shall be inserted, namely:—

"7. (1) *Bona fide unaccompanied baggage exempted from duty.*—Notwithstanding anything contained in rule 3, bona fide baggage of a member of the crew landed at any customs station within two months before or after his arrival in India may be passed, at the discretion of the proper officer of customs subject to the conditions and limits laid down in rules 4 and 5.

(2) The period of two months referred to in sub-rule (1) may be extended by the Collector of Customs upto a period of four months and by the Board beyond a period of four months, if the Collector of Customs or the Board, as the case may be, is satisfied that the failure to import the baggage within the time-limit was due to circumstances beyond the control of the person concerned and that the goods were the property of, and in possession of the person, before he left for India."

[No. 98/F.No.5/61/66-Cus. VI.]

G.S.R. 1425.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue and Insurance) No. 138-Customs, dated the 23rd June, 1966, namely:—

In the proviso to the said notification, for the words "Assistant Collector of Customs", the words "Proper Officer of Customs" shall be substituted.

[No. 99/F. No. 6/3/66-Cus. I.]

G.S.R. 1426.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts nickel oxide sinter, when imported into India, from so much of that portion of the duty of customs leviable thereon which is specified in the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) as is in excess of 27-1/2 per cent *ad valorem*.

[No. 100/F. No. 5/47/66-Cus. I.]

D. N. LAL, Dy. Secy.

(Department of Revenue & Insurance)

CENTRAL EXCISES

New Delhi, the 23rd September 1967

G.S.R. 1427.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 160/66-Central Excises, dated the 8th October, 1966, namely:—

In the said notification,

(i) after the entry "10. Thiacetazone;" the following entry shall be inserted, namely:—

"11. Chlorohydroxyquinoline;"

(ii) the existing item no. "11" shall be re-numbered as item no. "12".

[No. 216/87-C.E. F. No. 24/42/66-CXI.]

K. L. REKHI, Under Secy.

(Department of Revenue & Insurance)

CENTRAL EXCISES

New Delhi, the 23rd September 1967

G.S.R. 1428.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Raw Naphtha, falling under Item No. 6 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and intended to be used as foodstock in the manufacture of 'town gas' or 'carbon dioxide', from so much of the duty of excise leviable thereon as is in excess of Rs. 163.70 per kilolitre at fifteen degrees of Centigrade thermometer:

Provided that.—

- (i) it is proved to the satisfaction of the Collector of Central Excise that it has been so used; and
- (ii) the procedure set out in Chapter X of the Central Excise Rules, 1944 is followed.

[No. 217/67-F. No. 8/32/66-CX. III.]

G.S.R. 1429.—In pursuance of rule 92-B of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 57/67-Central Excises, dated the 15th April, 1967, namely:—

In the said notification,—

- (a) in the first proviso, after the figures and words "28th", the word "day" shall be inserted;
- (b) the following 'Explanation' shall be added at the end, namely:—
"Explanation.—For the purposes of this notification "day" means a period of twenty-four hours beginning at 9 A.M.".

[No. 218/67-C.E. F. No. 12/36/67-CXIV.]

G.S.R. 1430.—In pursuance of rule 92-B of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 58/67-Central Excises, dated the 15th April, 1967, namely:—

In the said notification,—

- (a) in the first proviso, after the figures and words "28th", the word "day" shall be inserted;
- (b) the following Explanation shall be added at the end, namely:—
"Explanation.—For the purposes of this notification "day" means a period of twenty-four hours beginning at 9 A.M.".

[No. 219/67-C.E.-F.No.12/38/67-CXIV.]

A. P. KUMTAKAR, Under Secy.

RESERVE BANK OF INDIA

(Exchange Control Department)

(Central Office, Bombay)

Bombay, the 11th July 1967

G.S.R. 1431.—In pursuance of the notification of the Government of India in the Ministry of Finance No. 12(12)-F1/49 dated the 10th September, 1949, the Reserve Bank of India hereby directs that the following further amendment shall

be made in its Notification No. F.E.R.A.212/63-RB dated the 21st February, 1963 namely:—

In the said notification,

- (i) in sub-clause (a) of clause (i), the words "the following areas, namely the Sheikhdoms of Qatar, Shariah and Kalba, Ras-al Khaimah, Umm Al Quwain, Ajman, Dubai, Abu Dhabi and Fujairah and" shall be deleted;
- (ii) for sub-clause (b) of clause (ii), the following shall be substituted, namely,
 - "(b) from any place in the Sultanates of Muscat and Oman, notes, the bringing in of which is permitted under sub-clause (a) of clause (i) above, without limit;
 - (c) from any place in Saudi Arabia, special bank notes, the bringing in of which is permitted under sub-clause (b) of clause (i) above, without limit".

[No. F.E.R.A.244/67-R.B.]

(Sd.) Illegible,
GOVERNOR.

DEPARTMENT OF COMMUNICATIONS

(P. & T. Board)

CORRIGENDUM

New Delhi, the 12th September 1967

G.S.R. 1432.—In notification No. G.S.R. 1183 published in Gazette of India Part II Section 3 of Sub-section (1) dated the 5th August, 1967 in column No. 4 of the Schedule against Serial Numbers 1 and 2 for Rs. 325—15—425 read Rs. 335—15—425.

[No. 7/16/66-SPB.II.]

N. SWAMINATHAN,
Assistant Director-General.

MINISTRY OF INFORMATION & BROADCASTING

New Delhi, the 23rd September 1967

G.S.R. 1433.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules to amend the Film Institute of India (Class III and Class IV posts) Recruitment Rules, 1961, namely:—

1. These rules may be called the Film Institute of India (Class III and Class IV Posts) Recruitment Amendment Rules, 1967.
2. In the Schedule to the Film Institute of India (Class III and Class IV posts) Recruitment Rules, 1961, for the entries against Serial No. 18, the following entries shall be substituted, namely:—

SCHE

1	2	3	4	5	6	7
18	Set Assis- tant	One	General Central Service Class III, Non-Gazetted Non-Ministerial.	Rs. 150—5— 175—6— 205	Not appli- cable	Nil

DULE

8	9	10	11	12	13
100% failing which by direct recruitment.	Nil	Not more than 30 years.	Essential :— 1. Middle school standard pass. 2. Experience in art Department of a film studio. Desirable :— 1. Matriculation of a recognised University or equivalent qualification. 2. Knowledge of moulding, carpentry and painting etc.	No	Carpenters in the film Institute of India, who have put in not less than 3 years service in that grade.

[No. 3/5/67-F(A)]

BANU RAM AGARWAL, Under Secy.

MINISTRY OF TRANSPORT AND SHIPPING

(Transport Wing)

PORTS

New Delhi, the 11th September 1967

G.S.R. 1434.—In exercise of the powers conferred by sub-section (1) of section 35 of the Indian Ports Act, 1908 (15 of 1908), the Central Government hereby makes the following amendment in the notification of the Government of India in the late Ministry of Transport and Aviation (Department of Transport, Shipping and Tourism) (Transport Wing) No. GSR 1114, dated the 5th July, 1966, namely:

Amendment

In item 5(6) of the Schedule annexed to the said notification, for the figures, letters and word "6 P.M. and 9 A.M.", the figures, letters and word "6 P.M. and 8 A.M." shall be substituted.

[No. 11-PG(24)/67.]

K. L. GUPTA, Under Secy.

MINISTRY OF HEALTH AND FAMILY PLANNING

(Department of Health)

New Delhi, the 12th September 1967

G.S.R. 1435.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules regulating the method of recruitment to Class I posts at the Central Health Transport Organisation namely:—

1. Short Title and Commencement.—(1) These rules may be called the Central Health Transport Organisation (Class I posts) Recruitment Rules, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Application.—These rules shall apply for recruitment to the posts specified in column 1 of the Schedule annexed to these rules.

3. Number, classification and scale of pay.—The number of posts, their classification and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. Method of recruitment, age limit and other qualifications.—The method of recruitment, age limit, qualifications and other matters relating to the said posts shall be as specified in columns 5 to 13 of the Schedule.

Provided that the maximum age limit prescribed in column 6 of the said Schedule may be relaxed in the case of Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government from time to time.

5. Disqualification.—(a) No person, who has more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to any of the said posts; and

(b) no woman, whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to any of the said posts:

Provided that the Central Government may, if satisfied, that there are special grounds for so ordering exempt any person from the operation of this rule.

6. Power to relax.—Where the Central Government is of opinion that it is necessary or expedient so to do, it may by order for reasons to be recorded in writing and after consultation with the Union Public Service Commission relax any of the provisions of these rules with respect to any class or category of persons.

RECRUITMENT RULES FOR THE POSTS IN THE CENTRAL

Name of Post	No. of Posts	Classification	Scale of Pay	Whether selection Post or non-Selection Post	Age limit for direct recruits	Educational and other qualifications required for direct recruits
1	2	3	4	5	6	7
I. Officer-in-Charge	1	General Central Service] Class I Gazetted.	Rs. 1300-60 1600	Not-applicable	50 years and below (Relaxable for Govt. servants).	<p><i>Essential :</i>—</p> <p>(i) Degree in Mechanical or Automobile Engineering of a recognised University, or equivalent.</p> <p>(ii) About 12 years practical and administrative experience in a responsible capacity in the field of vehicle maintenance, repairs and transport control etc.</p> <p>(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p>

HEALTH TRANSPORT ORGANISATION, D.G.H.S. IN MINISTRY OF HEALTH AND FAMILY PLANNING

Whether age and educational qualifications prescribed for the direct recruitment will apply in the case of promotees	Period of probation if any	Method of rectt. whether by direct rectt. or by promotion or by deputation/ transfer & percentage of the vacancies to be filled by various methods	In case of rectt. by promotion/deputation/ transfer, grades from which promotion/deputation/transfer to be made	If a DPC exists, what is its composition	Circumstances in which U.P.S.C. is to be consulted in making rectt.
8	9	10	11	12	13
Not applicable	Two years	By transfer on deputation failing which by direct recruitment.	Transfer on <i>deputation</i> : Suitable Class I officers of Central/State Governments (Period of deputation- ordinarily not exceeding 4 years).	Not applicable.	As required under the rules.

1	2	3	4	5	6	7
2. Training Officer.	1	General Central Service Class I, Gazetted	Rs. 700-40- 1100-50-2- 1250. Not applica- ble.	45 years and below (Re- laxable for Govt. ser- vants).	<i>Essential :</i> (i) Degree in Mech- anical or Automobile Engineering of a recognised Uni- versity, or equi- valent. (ii) About 7 years' ex- perience in a res- ponsible capacity, in the maintenance and repairs of auto- mobiles, including about 2 years' teach- ing experience. (Qualifications re- laxable at Commis- sion's discretion in case of candi- dates otherwise well-qualified).	
3. Stores Officer	1	General Central Service Class I, Gazetted.	Rs. 400-400- 450-30- 600-35- 670-EB-35- 950.	Not applica- ble	35 years and below (Re- laxable for Govt. ser- vants.)	<i>Essential :</i> (i) Degree of a recog- nised University, or equivalent. (ii) About 5 years' experience in inden- ting, purchase and maintenance of automobile stores and in the upkeep of stores accounts, in a responsible capacity, in a Gov- ernment Depart- ment or in a public body or in a private concern of repute. (Qualifications re- laxable at Commis- sion's discretion in case of candidates otherwise well qual- ified).

Desirable :

(i) Diploma in mech-
anical or automobile
engineering or
equivalent.

(ii) Experience in con-
trolling labour.

8	9	10	11	12	13
Not applicable	Two years	By transfer on deputation failing which by direct recruitment.	Transfer on <i>deputation</i> . Suitable Class I officers of Central/State Governments. (Period of deputation—ordinarily not exceeding 4 years).	Not applicable	As required under the rules.
Not applicable	Two years	By direct recruitment	Not applicable	Not applicable.	As required under the rules.

[No. F. 2-7/65-IH]

AMAR NATH VARMA Under Secy-

MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 7th September 1967

G.S.R. 1436.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules regulating the method of recruitment to the Non-Gazetted (Ministerial) posts in the Research, Designs and Standards Organisation of the Ministry of Railways, namely:—

1. Short title and Commencement.—(i) These rules may be called the Research, Designs and Standards Organisation (Non-Gazetted Ministerial posts) Recruitment Rules, 1967.

(ii) They shall come into force on the date of their publication in the Official Gazette.

2. Application.—These rules shall apply to Non-Gazetted Ministerial posts in the Research, Designs and Standards Organisation of the Ministry of Railways as specified in column 1 of the Schedule annexed hereto.

3. Number, Classification and Scale of pay.—The number of posts, their classification and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. Method of recruitment, age limit and other qualifications.—The method of recruitment to the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the Schedule aforesaid.

5. Disqualifications.—(a) No person, who has more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to the said post; and

(b) no woman, whose marriage is void by reason of the husband having a wife living at the time of such marriage, or who has married a person who has a wife living at the time of such marriage shall be eligible for appointment to the said post:

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

Recruitment Rules for the post of Assistants, UDCs, Stenographers and Lower Division Clerks

Name of post	No. of posts	Classification	Scale of pay	Whether selection post or non-selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits
1	2	3	4	5	6	7
Assistants	60	Class II	Rs. 216-10- 270-15-300 -EB-15-450- EB-20-530 (AS).	Non-selection (in respect of promotees).	Age limits and educational qualifications shall be such as may be prescribed by the Ministry of Home Affairs from time to time in the rules for the Assistant's Grade Examination.	

Clerks in the Ministry of Railways (Research, Designs & Standards Organisation)

Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of rectt. In case of rectt. by whether by direct promotion/deputation/rectt. or by deputation/transfer, grades from percentage of the vacancies to be filled by various methods	If a DPC exists, what is its composition.	Circumstances in which UPSC is to be consulted in making recruitment
8	9	10	11	12

No	Two years.	By direct recruitment on the results of the Assistants' Grade Examination conducted by the UPSC—50%. By promotion—Not less than 25%.	<i>Promotion :</i> 1. Permanent clerks of RDSO with 3 yrs. service as UDC. 2. Recruitment from the Railways.— Clerks on the Rlys. RDSO & Rly. Board having 3 years service and possessing	Dy. D. G. or any J.A. Officer in respect of item 1 of col. II and selection Board consisting of two Joint Directors and DDE in respect of item 2 of col. II.
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1	2	3	4	5	6	7
2. Upper Division Clerks.	38	Class III Rs. 130-5-160-8-200-EB-8-256-EB-8-280 (AS)	<i>Selection</i> 20% on the basis of a competitive examination limited to LDCs. <i>Non-selection</i> 80% by promotion of pmt. LDCs. & tempy. LDCs. with more than 3 years service in the gde. on the basis of seniority-cum-fitness.	N.A.	N.A.	
3. Stenographers.	103	Class III Rs. 210-10-270-15-300-EB-15-450-EB-20-530 (AS)	Not applicable	The age limit and educational qualifications shall be such as may be prescribed by the Ministry of Home Affairs from time to time in the rules for the Stenographers' Examination.		
4. Lower Division Clerks.	133	Class III Rs. 110-3-131-4-155-EB-4-175-5-180-(AS)	Do.	The age limits and educational qualifications shall be such as may be prescribed by the Ministry of Home Affairs from time to time in the rules for the Clerk's Grade Examination.		

8	9	10	11	12	13
		By recruitment from the Rlys. on the basis of selection—upto 25%	a degree of a recognised University or equivalent qualification.		
Does not arise	..	Promotion	I. 80% by promotion of pmt. LDCs & tempy. LDCs with more than 3 years service in the gde. on the basis of seniority-cum-fitness & 20% on the basis of a competitive examination limited to LDCs.	I. Dy. D.G. in reg. of item (I) of col. II & two Jt. Directors & DDE in respect of item 2 of col. II.	
Not applicable 2 yrs.		By direct recruitment on the results of the Stenographers Examination conducted by the UPSC.	Not applicable.	Not applicable.	As required under the rules.
Do.	Do.	By direct recruitment on the results of the Clerks' Grade Examination conducted by the UPSC.	Do.	Selection Board consisting of 2 Senior scale officers and DDE in respect of vacancies to be filled from Railways.	D.C.

NOTE : If candidates are not available on the results of the Commissions' examination or when vacancies have to be filled from amongst experienced staff, vacancies upto the maximum of 25% may be filled by drafting staff from the Railways.

[No. E65RB3/100(RBI).]

रेल मंत्रालय

(रेलवे बोर्ड)

नवी दिल्ली, 7 सितम्बर 1967

जी० एस० आर० 1437-संविधान के अनुच्छेद 309 द्वारा प्रदत्त शर्विनयों का प्रयोग करते हुए राष्ट्रपति रेल मंत्रालय के अनुसधान अभिकल्प और मानक संगठन में अग्रजपत्रित (लिपिक: दर्गीय) पदों पर भर्ती की विधि का नियमन करने के लिए एतद्वारा निम्नलिखित नियम बनाते हैं अर्थात् ।-

1. संक्षिप्त जीर्षक और प्रारम्भ : (i) ये नियम अनुसधान, अभिकल्प और मानक संगठन भर्ती, नियम 1967 कहे जा सकेंगे ।

(ii) ये सरकारी राजपत्र में उनके प्रकाशित होने की तारीख से प्रभावी होंगे ।

2. प्रयोज्यता : ये नियम रेल मंत्रालय के अनुसंधान, अभिकल्प और मानक संगठन में उन प्राराजपक्षित लिपिक वर्गीय पदों पर लागू होंगे जो संलग्न अनुसूची के कालम 1 में विनिर्दिष्ट हैं।

3. संख्या, वर्गीकरण और वेतन मान : पदों की संख्या, उनका वर्गीकरण और उनसे सम्बद्ध वेतन मान वही होंगे जो उक्त अनुसूची के कालम 2 से 4 तक विनिर्दिष्ट हैं।

4. भर्ती की विधि, वयस्सीमा और अर्हताएँ : उपर्यूप योग्य पदों पर भर्ती की विधि, वयस्सीमा अर्हताएँ और उनसे सम्बद्ध अन्य विषय उक्त अनुसूची के कालम 5 से 13 तक विनिर्दिष्ट हैं।

अनर्हताएँ : (क) कोई व्यक्ति जिसकी एक से अधिक पसिन्यां जीवित हों या जो एक भार्या के जीवित रहते हुए विवाह करता है जो उस भार्या के जीवन-काल में सम्पन्न होने के कारण शून्य हो, उक्त पद पर नियुक्ति का पात्र नहीं होगा; और

(ख) कोई स्त्री, जिसका विवाह इस कारण शून्य हो कि विवाह के समय पति की एक पत्नी जीवित हो या जिसने ऐसे व्यक्ति से विवाह किया है जिसकी एक पत्नी ऐसे विवाह के समय जीवित हो, उक्त पद पर नियुक्ति की पात्र नहीं होगी;

लेकिन यदि केन्द्रीय सरकार को इसीनाम हो जाये कि किसी व्यक्ति को इस नियम के प्रबंधन से छूट देने के विषेष कारण हैं, तो वह ऐसा करने का आदेश दे सकती है।

रेल मंत्रालय (अनुसंधान, अभिकल्प और मानक संगठन) में सहायकों, उच्च श्रेणी लिपिकों,

पद का नाम	पदों की संख्या	वर्गीकरण वेतनमान	प्रबंधन पद है या अप्रबंधन पद	सीधां भर्ती सीधी भर्ती वालों के बालों के लिए लिए प्रयोक्षित वयस्सीमा शैक्षणिक अन्य अंताएँ
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	1	2	3	4	5	6	7
1. सहायक	60	श्रेणी III	रु 210— 10-270— 15-300— रु 20-0— रु 20-0— 20-530 (अरु वे ०)	अप्रबंधन (प्रोश्रीत व्यक्तियों के सम्बन्ध में) रु 20-0— रु 20-0— नियमों में, गृह मंत्रालय द्वारा समय-समय पर निर्धारित की जायें।	वयस्सीमा और शैक्षणिक अंताएँ वे होंगी जो सहायकों के नियमों में, पदक्रम की परीक्षा के नियमों में, गृह मंत्रालय द्वारा समय-समय पर निर्धारित की जायें।		

स्टेनोग्राफर और निम्न श्रेणी लिपिकों के पद पर भर्ती के नियम।

या साधी	परि-	भर्ती की विधि	पदोन्नति/प्रति-	यदि विभागीय-	परिस्थितिया
भर्ती वालों के बीच-	भीड़ी भर्ती या	नियुक्ति/स्थाना-	पदोन्नति समिति	जिनमें भर्ती	
लिए विहित काल,	प्रतिनियुक्ति/	न्तरण से भर्ती हो, तो उसका		के सम्बन्ध में	
व्यवस्था यदि	थानान्तरण द्वारा	होने की स्थिति में गठन		संघ लोक	
शास्त्राधिक कोइदों	आंतरिक	पदक्रम जिनसे		सेवा आयोग	
अर्हताएं	विधियों से भरे	पदोन्नति/		से परामर्श	
प्रोफीत जाने वाले रिक्त	जाने वाले रिक्त	प्रतिनियुक्ति/		लिया जायेगा	
व्यवितरणों के बदल	पदों का प्रतिशत	स्थानान्तरण			
में सार्व होगी।		होना है			

8 9 10 11 12 13

मही	दो वर्ष	संघ लोक सेवा पदोन्नति	फालम 11 के मदों नियमों के
		आयोग द्वारा 1. अ० अ० मा०	के सम्बन्ध में उप- अधीन यथा
		सी जाने वाली स० के वे स्थायी	महा-निदेशक या प्रपेक्षित ।
		सहायक पदक्रम लिपिक जिन्होंने	कोइ कनिष्ठ
		परीक्षा के परि- उच्च श्रेणी	प्रशासकीय अधि-
		णाम के आधार लिपिक के रूप	कारी और कालम
		पर 50 प्रतिशत में 3 वर्ष की	11 की मद 2 के
		सीधी भर्ती द्वारा सेवा क ली हो।	सम्बन्ध में ऐसा

1	2	3	4	5	6	7
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2 . उच्च	38	श्रेणी III	130 रु०-	प्रबरण	लागू नहीं	लागू नहीं
श्रेणी			5-160—	20 प्रतिशत पद	होता	होता
लिपिक			8-200—	निम्न श्रेणी		
			इ ०रो ०—	लिपिकों तक		
			8-256—	सीमित प्रति-		
			द ०रो ०—	योगिता परीक्षा		
			8-280	के आधार पर।		
			(अ ०वे ०)	प्रप्रबरण		
				80 प्रतिशत पद		
				वरिष्ठता एवम्		
				योग्यता के		
				आधार पर उन		
				स्थायी निम्न		
				श्रेणी लिपिकों		
				और अस्थायी		
				निम्न श्रेणी		
				लिपिकों की		
				पदोन्नति करके		
				जिन्होंने पथक्रम		
				में 3 वर्ष से		
				अधिक की सेवा		
				पूरी कर ली हो।		

8	9	10	11	12	13
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25 प्रतिशत से 2. रेलों से भर्ती प्रबरण मंडल
कम नहीं पदोन्नति द्वारा और अ० अ० मा० सं० जिसमें दो सह-
प्रबरण के आधार और और रेलवे बोर्ड निवेशक और उप-
पर रेलों से भर्ती के वे लिपिक निवेशक, स्थापना
पर 25 प्रतिशत जिनकी 3 वर्ष रखें।
तक । की सेवा पूरी हो और
चुकी हो और
जिनके 3 पास
मान्यता-प्राप्त
विश्वविद्यालय
की उपाधि या
उसके समकक्ष
कोई उपाधि
हो ।

मवाल नहीं — पदोन्नति 1. 80 प्रतिशत 1. कालम 11 के
उठता पद वरिष्ठता मद (1) के
एवम् योग्यता के सम्बन्ध में उप-
आधार पर उन महानिवेशक और
स्थायी निम्न- कालम 11 के
श्रेणी लिपिकों मद (2) के
आर अस्थायी सम्बन्ध में सह-
निम्न श्रेणी निवेशक जांच
लिपिकों के उप निवेशक,
पदोन्नति करके स्थापना
जिन्होंने पदक्रम
में 3 वर्ष में
प्रधिक की सेवा
पूरी कर ली हो
और

20 प्रतिशत पद
नि.नश्रेणी लिपिकों
तक सीमित
प्रतियोगिता
परीक्षा के
आधार पर ।

1	2	3	4	5	6	7
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3.	स्टेनो-	103	श्रेणी III	210 रु०— प्राफर 10-270— 15-300— द रु० ०— 15-450— द रु० ०— 20-530 (भ ० वे ०)	लागू नहीं होता	वयस्सीमा और शैक्षणिक अर्हताएं वे होंगी जो स्टेनोग्राफरों की परीक्षा के नियमों में, गृह मंत्रालय द्वारा समय-समय पर निर्धारित की जायें।
4.	निम्न श्रेणी/ लिपिक	133	श्रेणी III	110 रु०— 3-131— 4-155— द रु० ०— 4-175— 5-180 (भ ० वे ०)	लागू नहीं होता	वयस्सीमा और शैक्षणिक अर्हताएं वे होंगी जो लिपिक-पद ऋम परीक्षा के नियमों में, गृह मंत्रालय द्वारा समय-समय पर निर्धारित की जायें।

स्तोत्र :— यदि प्राप्तों द्वारा लो ज्ञ ने वारी परीक्षा के परिणाम के अंगर वर उम्मीदवार न मिल सकें तो ऐसे कर्मवारियों को कुताकर भरे जा सकते हैं।

8	9	10	11	12	13
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गवर्नर नहीं दो वर्ष संघ लोक सेवा उठता	लागू नहीं होता	लागू नहीं होता	नियमों के
प्रायोग द्वारा			[अधीन यथा]
ली जाने वाली			प्रभेक्षित।
स्टेनो फर			
प्रीता के परि-			
जाम के प्रावाह			
पर मीधी भर्ती			
द्वारा।			
सवाल नहीं दो वर्ष संघ लोक सेवा सवाल नहीं उठता प्रबरण मंडल जिसमें नियमों के			
उठता प्रायोग द्वारा	2 बरिष्ठ वेतन- अधीन यथा		
ली जाने वाली :	मान अधिकारी प्रभेक्षित		
लिपिक-पदक्रम	एडेंग और रेलों		
प्रीता के परि-	से भरी जाने व ले		
जाम के प्रावाह	रिक्त पदों के		
पर मीधी भर्ती	सम्बन्ध में उप		
द्वारा।	निवेशक, स्थापना		

गा ग्र रिक्त पर प्रायोगों कर्मचारियों में से भरने हुँ तो अधिकतम 25 प्रतिशत रिक्त पद

[रु० ६० ६५ पार० ली० ३/१००(पार० ली० १)]

ली० एस० परमेश्वरन्,
सचिव, रेलवे बोर्ड।

New Delhi, the 14th September 1967

G.S.R. 1438.—In exercise of the powers conferred by section 147 of the Indian Railways Act, 1890 (9 of 1890), the Central Government hereby exempts the Ahmedpur-Katwa and Bankura Damodar River Railways now being worked by the Eastern and South-Eastern Railways respectively from the provisions of Chapter VIA of the said Act for the period upto and including the 31st December, 1967.

[No. E(LWA)67/HER/34].

New Delhi, the 16th September 1967

G.S.R. 1439.—In exercise of the powers conferred by sub-section (1) of section 47 of the Indian Railways Act, 1890 (9 of 1890), the Central Government hereby makes the following rule further to amend the General Rules for all open lines of railways in India administered by the Government, published with the notification of the Government of India, in the late Railway Department (Railway Board) No. 1078-T dated the 9th March, 1929, namely:—

In Part I of the said rules, for clause (c) of rule 45, the following clause shall be substituted, namely:—

“(c) Whenever night signals are used, the Station Master shall not grant permission to approach, if the lamps of the fixed signals at his station which are not approach-lighted and which apply to the train, cannot be kept burning brightly unless he has initiated action for receiving the train in accordance with the procedure prescribed under rules 53, 54 and 55.”

[No. 67-Safety-II/29/14(27).]

G.S.R. 1440.—In exercise of the powers conferred by sub-section (1) of section 47 of the Indian Railways Act, 1890 (9 of 1890), the Central Government hereby makes the following rules further to amend the general rules for all open lines of railways in India administered by the Government, published with the notification of the Government of India, in the late Railway Department (Railway Board) No. 1078-T dated the 9th March, 1929, namely:—

In Part I of the said rules, for rule 112, the following rule shall be substituted, namely:—

“112. Couplings.—No vehicle that is not fitted with screw couplings or with central couplings of approved pattern shall be attached to any train.”

[No. 67-Safety-II/29/28(26).]

C. S. PARAMESWARAN, Secy.
Railway Board.

MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT AND CO-OPERATION

(Department of Food)

New Delhi, the 16th August 1967

G.S.R. 1441.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules regulating the recruitment and conditions of service of persons employed as Deputy Senior Marketing Development Officer, (Cold Storage Refrigeration) in the office of the Directorate of Marketing and Inspection, in the Ministry of Food, Agriculture, Community Development and Co-operation (Department of Food), namely:—

1. Short Title.—These rules may be called the Ministry of Food, Agriculture Community Development and Co-operation (Department of Food), Deputy Senior Marketing Development Officer (Cold Storage Refrigeration), Recruitment Rules, 1966.

2. Application.—These rules shall apply to the post of Deputy Senior Marketing Development Officer (Cold Storage Refrigeration) in the Ministry of Food, Agriculture, Community Development and Co-operation (Department of Food).

3. Number of Post, its classification and scale of pay.—The number of the said post, its classification and the scale of pay attached thereto shall be as specified in columns 2 to 4 of the Schedule hereto annexed.

4. Method of Recruitment, age limit and other qualifications.—The method of recruitment to the said post, age limit, qualifications and other matters relating thereto, shall be as specified in columns 5 to 13 of the said Schedule:

Provided that the upper age limit specified for direct recruitment may be relaxed in the case of Scheduled Castes and Scheduled Tribes and other special categories of persons in accordance with the general orders of the Government of India issued from time to time.

5. **Disqualifications.**—(1) No person who has more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reasons of its taking place during the life time of such spouse, shall be eligible for appointment to the said post; and

(2) no woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to the said post:

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

SCHEDULE

Recruitment Rules

Name of Post	No. of Posts	Classification.	Scale of pay	Whether Selection for direct recruits	Age limit	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation if any.	Method of rectt. or by promotion or by deputation/ transfer/ & percentage of the vacancies to be filled by various methods.	In case of rectt. whether by direct motion/ deputation/ transfer	If a D.P.C. exists, what is its composition	Circumstances in which UPSC is to be consulted in making rectt.
I	2	3	4	5	6	7	8	9	10	11	12	13
Deputy Senior Marketing Development Officer (Cold Storage Refrigeration).	One	General Central Service Class II (Gazetted Non-Ministerial).	Rs. 590—30—830—35—900.	Not applicable	35 years and below (Relaxable for Govt. servants).	<i>Essential :</i> (i) Degree in Mechanical Engineering or Electrical Engineering or Chemical Engineering of a recognised University or equivalent. (ii) About 3 years' experience in a responsible capacity	Not applicable	2 years	Direct Recruitment.	Not applicable	Not applicable.	As required under the rules.

in installation
and maintenance
of Refrigeration
plants , ice and
cold storage plants
of industrial type.

(Qualifications relax-
able at Commission's discretion
in case of candidates otherwise
well qualified).

Desirable :

Experience/Training
in Cold Storage
technique or Train-
ing in Agricultural
Marketing or in
Inspection or in
any recognised
institution or cold
storage.

[No. 21 (47) /66-Tech. I]

T. R. PARMESHWARAN,, Under Secy.

(Department of Agriculture)

New Delhi, the 14th September 1967

G.S.R. 1442.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules regulating the method of recruitment to the post of Project Officer in the Resources Inventory Centre set up under the Ministry of Food, Agriculture, Community Development and Cooperation (Department of Agriculture), namely:—

1. Short title and commencement.—(i) These rules may be called the Resources Inventory Centre (Project Officer) Recruitment Rules, 1967.

(ii) They shall come into force on the date of their notification in the official Gazette.

2. Application.—These rules shall apply for recruitment to the Project Officers in the Resources Inventory Centre as specified in column 1 of the Schedule annexed to these rules.

3. Number, classification and scale of pay.—The number of the said posts, their classification and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. Method of recruitment, age limit and other qualifications.—The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in columns 5 to 13 of the Schedule aforesaid:

Provided that the upper age limit prescribed in column 6 of the said Schedule may be relaxed in the case of Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government from time to time.

5. Disqualifications.—(a) No persons, who has more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to the said post; and

(b) no woman, whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to the said post;

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

6. Power to relax.—Where the Central Government is of opinion that it is necessary or expedient so to do, it may, by order, for reasons, to be recorded in writing, and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

“THE SCHE-

Recruitment Rules for the post of “Project Officer”, Resources Inventory Centre, Department

Name of Post	No. of posts.	Classification.	Scale of pay	Whether Selection Post or non-Selection Post.	Age for direct recruits.	Educational and other qualifications required for direct recruits.
1	2	3	4	5	6	7
Project Officer (Resources Inventory Centre)	One	General Central Service Class I, Gazetted.	Rs. 1300- 60-1600.	Not applicable.	Not more than 45 years (Relaxable for Government servants).	<p><i>Essential :</i></p> <p>(i) Master's degree in Soil Science or Agricultural Chemistry or Agriculture or Agronomy from a recognised University OR Associate I.A.R.I. in Soil Science and Agricultural Chemistry or Agronomy or equivalent qualification.</p> <p>(ii) About ten years' experience in Soil Science, with special reference to Soil Survey, Soil Classification and interpretation and land capability.</p> <p>(iii) Experience of compilation, evaluation and presentation of data on various agricultural resources.</p> <p>(Qualifications relaxable at Commissions discretion in the case of candidates otherwise well-qualified).</p>

DULE"

of Agriculture, Ministry of Food, Agriculture, Community Development & Cooperation.

Whether age and educational qualifications prescribed for direct recruits will apply in the case of Promotees.	Period of probation, if any.	Method of recruitment, whether by direct recruitment by promotion/ or by promotion or by deputation transfer, grades transfer and percentage of the vacancies to be filled by various methods.	In case of promotion/deputation/transfer, from which promotion/deputation/transfer to be made	If a DPC exists, what is its com-position.	Circumstances in which U.P.S.C. is to be consulted in making recruitment.
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8

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II

12

13

Not applicable.	Two years.	Direct recruitment.	Not applicable.	Not applicable.	As required under the rules.
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I

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4

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Desirable :

(i) Doctorate in Soil
Science.

(ii) A working know-
ledge of use of
aerial photo-
graphs for re-
source assess-
ment, prepara-
tion of base
maps and charts
for various re-
sources.

5

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[No. 17-13.66-Soil Cons. (Pl.)]

V. S. NIGAM, Under Secy.

(Department of Agriculture)

New Delhi, the 15th September 1967

G.S.R. 1443.—In exercise of the powers conferred by the proviso to article 308 of the Constitution, the President hereby makes the following rules further to amend the Central Fisheries Marine and Inland Research Institutes (Recruitment to Technical Class I and II Posts) Rules 1960, published with the Notification of the Government of India in the Ministry of Food and Agriculture (Department of Agriculture) No. 2-30/60-FY(I), dated the 23rd September 1960, namely:—

1. These Rules may be called the Central Fisheries Marine and Inland Research Institutes (Recruitment to Technical Class I and II Posts), Second Amendment Rules, 1967.

2. In the Schedule to Central Fisheries Marine and Inland Research Institutes (Recruitment to Technical Class I and II Posts) Recruitment Rules, 1960.

(a) against item 1 for the existing entries in column 6, the following entries shall be substituted, namely:—

"Not more than 50 years (Relaxable for Government Servants)".

(b) against item 2,

(i) for the existing entries in column 6, the following entries shall be substituted, namely:—

"not more than 40 years (Relaxable for Government servants)"

(ii) for the existing entries in column 11, the following entries shall be substituted, namely:—

"Research Officers (Junior Scale) in the respective Institutes, who possess a B.Sc. degree in the particular branch of Science and with 5 years' service in the grade."

(c) against Item 3, for the entries in column 6, the following entries shall be substituted, namely:—

"not more than 35 years (Relaxable for Government servants)".

(d) against item 4, for existing entries in column 6, the following entries shall be substituted, namely:—

"not more than 30 years and below (Relaxable for Government servants)".

[No. 1-15/67-FY(I).]
T. D. MAKHLJANI, Under Secy.

MINISTRY OF INDUSTRIAL, DEVELOPMENT AND COMPANY AFFAIRS**(Department of Company Affairs)****(Company Law Board)***New Delhi, the 4th September 1967*

G.S.R. 1444.—In exercise of the powers conferred by sub-clause (iii) of clause (B) of sub-section (1C) of Section 108 of the Companies Act, 1956 (1 of 1956), read with the Notification of the Government of India in the Ministry of Finance (Department of Company Affairs & Insurance), No. G.S.R. 72 dated the 1st January, 1966, the Company Law Board hereby approves the Calcutta Insurance Limited, Calcutta, for the purpose of the said sub-section.

[No. 33/5/67/C.L.V.]

New Delhi, the 16th September 1967

G.S.R. 1445.—In exercise of the powers conferred by sub-section (1), (2), (3), (5) and (8) of section 25 and sub-section (2) of section 609 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following further amendments to the Companies Regulations, 1956, namely:—

THE COMPANIES REGULATIONS

1. (1) These regulations may be called the Companies (Amendment) Regulations, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies Regulations, 1956 (hereinafter referred to as the said regulations), in regulation 4.—

(i) in clause (viii), the word “; and ” shall be inserted at the end;

(ii) after clause (viii), the following clause shall be inserted, namely:—

“(ix) a declaration by each of the persons making the application in the form set out in Annexure V, or in a form as near thereto as circumstances admit.”.

3. In the said regulations, in regulation 8.—

(i) in clause (vi), the word “and” occurring at the end shall be omitted;

(ii) in clause (vii), the word “; and” shall be inserted at the end;

(iii) after clause (vii) as so amended, the following clause shall be inserted, namely:—

“(viii) a declaration by each of the persons making the application in the form set out in Annexure V, or in a form as near thereto as circumstances admit.”

4. In the said Regulations,

(i) in Annexure I, in clause 5,—

(a) in sub-clause (3), for the words “No remuneration”, the words “Except with the previous approval of the Central Government, no remuneration” shall be substituted;

(b) in sub-clause (4), for the words “No member”, the words “Except with the previous approval of the Central Government, no member” shall be substituted;

(ii) in Annexure III, clauses (6) and (7) shall be renumbered as clauses (7) and (8) respectively and before clause (7) as so renumbered, the following clause shall be inserted, namely:—

“(6) that nothing in clauses (3), (4) and (5) shall prevent the payment by the company in good faith, with the previous approval of the Central Government, of reasonable and proper remuneration to any

of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company; and".

(iii) in Annexure IV, clauses (6) and (7) shall be renumbered as clauses (7) and (8) respectively and before the clause (7) as so renumbered, the following clause shall be inserted, namely:—

"(6) that nothing in clauses (3), (4) and (5) shall prevent the payment by the company in good faith, with the previous approval of the Central Government, of reasonable and proper remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company; and".

5. Any company in respect of which a licence issued under section 25 of the Companies Act, 1956, read with the Companies Regulations, 1956, subsists at the commencement of these regulations may, at any time after such commencement, amend its Memorandum of Association in accordance with law so as to enable the company to pay in good faith, with the previous approval of the Central Government, reasonable and proper remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to it, and thereupon the licence issued to the said company shall stand modified accordingly.

6. In the said regulations, after Annexure IV, the following Annexure shall be inserted, namely:—

"ANNEXURE V

See regulations 4(ix) and 8(viii)

Declaration

In connection with the application of (name of the association or company) for a licence under section 25 of the Companies Act, 1956, I, being one of the promoters/Directors of the association/ company, hereby declare that—

- (a) I have not been found to be of unsound mind by a court of competent jurisdiction/I have been found to be of unsound mind by a court of competent jurisdiction but the said finding is no longer in force (in the latter case the particulars of the proceeding may also be given);
- (b) I am not an undischarged insolvent;
- (c) I have not applied to be adjudicated as an insolvent/I had applied to be adjudicated as an insolvent but such application is no longer pending. (In the latter case particulars of the proceeding may also be given);
- (d) I have not been convicted by a court of any offence/I have been convicted by a court of (In the latter case the particulars of the offence and the proceedings shall be set out fully); and
- (e) I do not stand disqualified under section 203 of the Companies Act, 1956, for appointment as a Director."

[No. F.5/4/67-CL.V.]

F. N. SANYAL, Under Secy.

(Department of Company Affairs)

(Company Law Board)

New Delhi, the 11th September 1967

G.S.R. 1446.—In exercise of the powers conferred by the proviso to sub-section (1) of Section 594 of the Companies Act, 1956 (1 of 1956) read with the Government of India, Ministry of Finance, Department of Company Affairs & Insurance Notification G.S.R. 72 dated the 1st January, 1966 and in partial modification of the Notification of the Government of India, Ministry of Finance (Department of Company Law Administration) S.R.O. 3218 dated the 4th October, 1957, (hereinafter referred to as "the Notification"), the Company Law Board hereby directs that in the case of W.T. Henley's Telegraph Works Co. Ltd. (hereinafter referred to as "the Company") being a foreign company, the requirements of clause (a) of sub-section (1) of the said Section 594 as modified in their application to a foreign company by the notification shall apply subject to the following further exceptions and modifications, namely:—

It shall be deemed to be sufficient compliance with the provisions of clause (a) of sub-section (1) of the said Section 594, if in respect of the year ended 31st October, 1966 the company submits to the appropriate Registrar of Companies in India in triplicate:—

- (i) A copy of the authenticated balance sheet and profit and loss account (including documents relating to every subsidiary of the company) as submitted by it to the prescribed authority in the country of its incorporation under the provisions of law in that country.
- (ii) A statement of (a) its assets and liabilities in India as on the date of the balance sheet and (b) its receipts and payments in India, signed by two directors of the company and a person authorised to accept service of process in India under clause (d) of sub-section (1) of Section 592 of the Act, duly certified by a Chartered Accountant within the meaning of Chartered Accountants Act, 1949 (38 of 1949); or
- (iii) If the company has no assets and/or liabilities in India and has not received any monies and/or has not incurred any expenditure in India, a statement to that effect duly signed by the aforesaid persons; and
- (iv) A certificate signed by the persons referred to at (ii) above to the effect that the company has ceased its trading activities in India and maintained an office in Bombay till 31st December 1966 only for purpose of settling the outstanding accounts and taxation matters and for putting W.T. Henley's Telegraph Works Company India Limited into possession of its Assets, import quota rights, security and other deposits etc.

[No. F.14(12)-CL.VI/67.]

By Order of the Company Law Board,

C. R. MEHTA, Under Secy.

(Department of Company Affairs)

New Delhi, the 16th September 1967

COST ACCOUNTING RECORDS (ROOM AIR-CONDITIONERS) RULES, 1967

G.S.R. 1447.—In exercise of the powers conferred by sub-section (1) of section 642 read with clause (d) of sub-section (1) of section 209 of the Companies Act, 1956, (1 of 1956), the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These Rules may be called the Cost Accounting Records (Room Air-conditioners) Rules, 1967.
(2) They shall come into force on the 1st day of October, 1967.
2. **Application.**—They shall apply to every company engaged in the production or manufacture of room air-conditioners.

3. Maintenance of Records.—(1) Every company to which these rules apply shall, in respect of each of its accounting years commencing on or after the 1st day of October, 1967, keep proper books of account containing *inter alia* particulars specified in Schedules I and II annexed to these rules relating to utilization of material, labour and other items of cost so far as they are applicable to it.

(2) The books of account aforesaid shall be kept in such a way as to make it possible to calculate the cost of production of room air-conditioners produced during the financial year of the company (hereinafter referred to as the relevant period) from the particulars entered therein.

4. Penalty.—If a company contravenes the provisions of rule 3, the company and every officer of the company who is in default, other than the persons referred to in sub-section (6) of section 209 of the Companies Act, 1956 (1 of 1956), shall be punishable with fine which may extend to five hundred rupees and, where the contravention is a continuing one, with a further fine which may extend to fifty rupees for every day after the first during which such contravention continues.

SCHEDULE I

(See rule 3)

I. Materials (Other than Stores)

(a) Adequate records shall be maintained showing receipts, issues and balances both in quantities and values of each item of material and components required for the manufacture of room air-conditioners. The basis on which the value of the purchases and issues have been calculated shall be clearly indicated in the cost records or, if so desired by the company, in a separate manual of procedure, if any, maintained by the company or in foot-notes or separate explanatory notes to the cost statements for the relevant period. Such basis shall be applied consistently through-out the relevant period. The values shall include all direct charges upto works such as freight and insurance. Any wastage whether in storage, transit or for other reasons shall be shown separately and the method of dealing with such wastages in the calculation of costs indicated in the cost records by way of foot-notes or explanatory notes or in some other suitable manner.

(b) If the value of materials consumed is determined on any basis other than actuals the method adopted for such valuation as well as the method of reconciling such consumption with actuals and the treatment of variations, if any, shall be disclosed in the cost records, by way of foot-notes, explanatory notes or in any other suitable manner.

(c) *Manufactured Components.*—(i) In the case of major components manufactured by the company itself such as coil, blower and compressor, separate, records shall be maintained showing the cost of manufacture of such components in such detail as may enable the company to fill up necessary particulars in proforma 'A' of Schedule II or in a proforma as near thereto as may be possible.

(ii) Records of quantities and values of manufactured components shall be kept on the lines on which such records are kept in the case of raw materials and purchased components. The value of such components shall be based on the cost of manufacturing them.

(iii) Any wastage, whether in storage or for other reasons shall be shown separately and the method of dealing with such losses in the calculation of costs indicated in the cost records by way of foot-notes, explanatory notes or in other suitable manner.

(iv) Records of quantities manufactured, accepted and rejected shall be kept separately for each batch of components and the method of dealing with losses on account of rejection in the calculation of costs shall be indicated in the cost records by way of foot-notes, explanatory notes or in other suitable manner.

II. Wages and Salaries

(a) Proper and systematic records shall be maintained with respect to attendance of workers and other operational staff indicating the departments or the work on which they were employed. Where payments to workers are made on piece-rate basis, the records relating thereto shall be so maintained as to enable assessment of wages payable to such workers. Proper records shall also be maintained in respect of all payments made for over-time work. Where any payments for incentive are made, whether in the shape of production bonus or other forms of incentives based on output achieved by the workers individually or collectively, proper records shall also be maintained for the assessment of such payments.

(b) The records shall further show separately the cost of all wages and salaries relating to the various manufacturing departments or units or cost centres in the factory being the amounts payable and allocated to the different departments or manufacturing units or cost centres and to the products manufactured therein. Any wages and salaries being expenditure on additions to plant, machinery or other assets shall be allocated to the relevant capital heads in the accounts. Any idle time arising and the reasons for such idle time shall be recorded separately. The method of its treatment in calculating the costs of products shall also be indicated in the cost records or in foot-notes, explanatory notes or in other suitable manner.

(c) If the wages are allocated to the departments or units, or to cost centres or to the products manufactured in such departments or manufacturing units or cost centres on any basis other than actuals, the reconciliation of such wages with actuals and the treatment of variations, if any, shall be disclosed in the cost records or indicated by way of foot-notes, explanatory notes or in other suitable manner.

III. Stores and other spare parts

(a) Detailed and adequate records shall be maintained to show the receipts, issues and balances, both in quantities and values of various stores and spare parts required for repairs and maintenance and loose tools required in the manufacture of room air-conditioners. The value shown shall include all direct charges upto works such as freight and insurance. The value of the issues and balances of stores and spare parts may, if the company so desires, be recorded monthly or at such shorter intervals as the company decides, or kept in the form of control accounts for main groups of the stores provided, in the latter case, the value of the balances according to such control accounts are reconciled periodically at least once a year, with the values of the quantities shown by the quantity accounts for each item of stores.

The value of stores etc. consumed shall be charged to the relevant heads such as manufacturing, repairs to plant and machinery, repairs to buildings, township and maintenance of vehicles, capital items, etc. The value of stores charged to manufacture shall further be allocated to the different departments or manufacturing units or cost centres and to products, if any, manufactured therein. Stores issued for capital works, such as additions to plant and machinery or other assets shall also be separated and shown under relevant capital heads. Stores shall be valued on a reasonable basis and consistently applied during the relevant period. The records shall also indicate the method of valuation adopted. Any wastage, whether in storage, transit, or due to other reasons shall be shown separately. The method of dealing with such losses in the calculation of costs shall also be indicated in the cost records or in foot-notes, explanatory notes or in other suitable manner.

IV. Services

(a) Detailed records shall be maintained to ascertain the cost of services such as power, fuel, water, electricity, air and steam produced and utilized in manufacturing operations.

(b) Where power is purchased, the cost of power shall include the cost of units or power consumed and fixed charges and duties, if any, payable by the consumer. Where power, water or steam is produced by the company itself, separate records shall be maintained to show, in sufficient detail, the different items making up the cost of such power, water or steam produced and consumed.

(c) The records shall be so maintained as to enable the assessment of utilization of services by the different departments or manufacturing units or cost centres. In cases where the allocation to the various departments or manufacturing units or cost centres are made otherwise than at actuals, the basis adopted for such allocation shall be indicated.

(d) If the company so desires, the cost of power etc. allocated to the different departments or manufacturing units or cost centres may, instead of being shown separately in the proforma concerned, be included in the manufacturing overheads of the departments or manufacturing units or cost centres concerned and allocated to components or products manufactured therein as part of manufacturing overheads.

V. Depreciation

(a) Proper and adequate records shall be maintained for assets in respect of which depreciation has to be provided for. These records shall *inter-alia* indicate the cost of each item of asset, the date of its acquisition, and rate of depreciation. In respect of old assets whose original cost of acquisition cannot be ascertained without unreasonable expense or delay, the valuation shown by the books at the commencement of the accounting year beginning on or after the first day of October, 1967, shall be taken as the opening balance. The cost of any special repairs or renovations, if added to the value of the asset concerned, shall be separately recorded indicating the basis on which such additions are made.

(b) Depreciation chargeable to the different department or manufacturing units or cost centres shall not be less than the amount of depreciation which may be worked out in accordance with the provisions of sub-section (2) of section 205 of the Companies Act, 1956. (1 of 1956) and shall relate to the plant and machinery and other assets utilized in such departments or manufacturing units or cost centres and the rates adopted shall be consistently applied from year to year.

(c) If the company so desires, depreciation allocated to the departments or manufacturing units or cost centres or to products manufactured therein may, instead of being shown separately in the relevant cost sheets, be included as part of manufacturing overheads of the departments or manufacturing units concerned and allocated to products manufactured therein as part of manufacturing overheads.

VI. Other Items of Expenses (Overheads)

(a) Proper records showing the details of allocation of overhead expenses to the various departments or manufacturing units or cost centres and to products shall be maintained after collecting the details of all such expenses from the financial accounts. Overheads relating to manufacturing, administration and selling and distribution activities shall be distinguished from each other. The method of allocating such overheads to the various departments or manufacturing units or cost centres and further to the operations, jobs or to products manufactured therein shall be clearly indicated in the cost records and shall be applied on a reasonable basis consistently throughout the relevant period.

(b) Where the amount of overheads is estimated and allocated to the various departments or manufacturing units or cost centres the method by which such estimated overheads are reconciled with the actuals for the relevant period and the variations, if any, as well as the treatment of such variations between estimates and actuals shall be disclosed in the records.

(c) Selling overheads comprising of selling and distribution expenses pertaining to completed room air-conditioners may be shown in one lumpsum in the relevant summary statement of cost proforma 'C' Schedule II.

VII. Cost Statements

The particulars of cost shall be completed in each of the proforma specified in Schedule II or in as near a form thereto as practicable. The cost of components required for the production of room air-conditioners manufactured by the company itself shall be compiled in proforma 'A' specified in Schedule II and the cost of complete room air-conditioners in proforma 'B' and 'C' specified in Schedule II.

VIII. Work-in-Progress

The quantities and value of work-in-progress, if any, in relation to the various components and final assembly at the end of the period for which the costs are made up shall be calculated to represent the cost incurred upto the relevant stage of manufacture and shall be shown in the relevant proforma in Schedule II.

IX. Production Records

Detailed and adequate records shall be maintained to indicate the quantities and value of all receipts, issues and balances of different components, containers, as well as the complete room air-conditioners produced by the company. The value of such items shall be based on the cost of production of the items concerned. The value of the issues and balances may, if the company so desires, be recorded monthly or at such shorter intervals as the company decides.

X. Reconciliation with Financial Books

The cost records shall be periodically reconciled with the financial books of account so as to ensure accuracy. All variations shall be clearly indicated and explained. The period for which such reconciliations are effected shall not exceed the period of the financial year of the company.

XI. Stock Verification Records

Records of stock verification shall be maintained in respect of all raw materials, components, stores, spare parts including loose tools and other materials kept in stock. The method of dealing with discrepancies arising out of such verification shall also be indicated in the records.

XII. Statistical Data

Adequate records containing information as to actual hours worked by individual items of plant or machinery, groups thereof or departments or manufacturing units shall be maintained to show the hours worked, idle time, if any, and the reasons therefor.

Records shall also be maintained to show the production of each department or manufacturing unit.

SCHEDULE II
(See Rule 3)
PROFORMA A

Co. Ltd.

Statement showing the cost of components manufactured* for Room Air-conditioners
during the period—

Name of Component}

Quantity produced

	Quantity	Rate	Total Amount	Cost per Unit	
				Current period	Previous period
1. Raw Material (Important items to be specified)					
2. Wages and Salaries					
3. Stores and spare parts					
4. Power					
5. Depreciation					
6. Other Manufacturing Costs (Overheads)					
7. Administration (Overheads)					
8. Adjustment for difference in opening and closing balance of Work-in-Progress, if any.					
TOTAL					

PROFORMA 'B'

Co. Ltd.

Statement showing the manufacturing cost of Room Air-Conditioners manufactured during the period

Description or Type

Quantity produced

	Quantity	Rate	Amount	Cost per Unit	
				Current period	Prev. perIOD

1. Components

(i) Own

(ii) Purchased

(iii) Other material (Important items to be specified)

2. Wages and Salaries.

3. Stores and spare parts.

4. Power

5. Depreciation

6. Other Manufacturing Costs
(Overheads)

7. Administration (Overheads)

8. Adjustment for difference in opening and closing balances of work-in-Progress, if any.

TOTAL WORKS COST

PROFORMA 'C'

Co. Ltd.

Statement showing the cost of Room Air-Conditioners including selling and distribution expenses.

Description or Type _____

Quantity Produced _____

Quantity Sold _____

	Total Amount	Cost per Unit	
		Current period	Previous period
1. Cost of Manufacture (works cost)			
2. Selling and Distribution overheads.			
TOTAL COST			

[No. F. 52/7/66-CL. II]

New Delhi, the 18th September 1967

COST ACCOUNTING RECORDS (REFRIGERATORS) RULES, 1967

G.S.R. 1448.—In exercise of the powers conferred by sub-section (1) of section 642 read with clause (d) of sub-section (1) of section 209 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules, namely:—

1. Short Title and commencement.—(1) These rules may be called the Cost Accounting Records (Refrigerators) Rules, 1967.

(2) They shall come into force on the 1st day of October, 1967.

2. Application.—They shall apply to every company engaged in the production or manufacture of refrigerators.

3. Maintenance of Records.—Every company to which these rules apply shall in respect of each of its accounting years commencing on or after the 1st day of October, 1967, keep proper books of account containing *inter alia* the particulars specified in Schedules I and II annexed to these rules relating to utilisation of material, labour and other items of cost so far as they are applicable to it.

(2) The books of account aforesaid shall be kept in such a way as to make it possible to calculate the cost of production of refrigerators produced during the financial year of the company (hereinafter referred to as the relevant period) from the particulars entered therein.

4. Penalty.—If a company contravenes the provisions of rule 3 the company and every officer of the company who is in default other than the persons referred to in sub-section (6) of section 209 of the Companies Act, 1956 (1 of 1956), shall be punishable with fine which may extend to five hundred rupees and where the contravention is a continuing one, with a further fine which may extend to fifty rupees for every day after the first during which such contravention continues.

SCHEDULE I

(See Rule 3)

I. Materials (other than Stores and Spares)

(a) Adequate records shall be maintained showing receipts, issues and balances both in quantities and values of each item of raw material and components required for the manufacture of refrigerators. The basis on which the value of the purchases and issues have been calculated shall be clearly indicated in the cost records or if so desired by the company, in a separate manual of procedure, if any, maintained by the company or in foot-notes or separate explanatory notes to the cost statement for the relevant period. Such basis shall be applied consistently throughout the relevant period. The values shall include all direct charges upto works such as freight and insurance. Any wastage whether in storage, transit or for other reasons shall be shown separately and the method of dealing with such wastages in the calculation of costs indicated in the cost records by way of foot-notes or explanatory notes or in some other suitable manner.

(b) If the value of materials consumed is determined on any basis other than actuals the method adopted for such valuation as well as the method of reconciling and consumption with actuals and the treatment of variations, if any, shall be disclosed in the cost records by way of foot-notes, explanatory notes or in any other suitable manner.

(c) Manufactured Components.—(i) In the case of major components manufactured by the company itself such as condensers, evaporators, cabinet etc., separate records shall be maintained showing the cost of manufacture of such components in such detail as may enable the company to fill up necessary particulars in proforma 'A' of schedule II or in a proforma as near thereto as may be possible.

(ii) Records of quantities and values of manufactured components shall be kept on the lines on which such records are kept in the case of raw materials and purchased components. The value of such components shall be based on the cost of manufacturing them.

(iii) Any wastage, whether in storage or for other reasons shall be shown separately and the method of dealing with such losses in the calculation of costs indicated in the cost records by way of foot-notes, explanatory notes or in other suitable manner.

(iv) Records of quantities manufactured accepted and rejected shall be kept separately for each batch of components and the method of dealing with losses on account of rejection in the calculation of costs shall be indicated in the cost records or by way of foot-notes, explanatory notes or in other suitable manner.

II. Wages and Salaries

(a) Proper and systematic records shall be maintained with respect to attendance of workers and other operational staff indicating the department or the work on which they were employed. Where payments to workers are made on piece-rate basis, the records thereof shall be so maintained as to enable assessment of wages payable to such workers. Proper records shall also be maintained in respect of all payments made for over-time work. Where any payments for incentive are made, whether in the shape of production bonus or other forms of incentives based on output achieved by the workers individually or collectively, proper records shall also be maintained for the assessment of such payments.

(b) The records shall further show separately the cost of all wages and salaries relating to various manufacturing departments or units or cost centres in the factory being the amounts payable and allocated to the different departments or units or cost centres and to the products manufactured therein. Any wages and salaries being expenditure on additions to plant, machinery, or other assets shall be allocated to the relevant capital heads in the accounts. Any idle time arising and the reasons for such idle time shall be recorded separately. The method of its treatment in calculating the costs of products shall also be indicated in the cost records or in foot-notes, explanatory notes or in other suitable manner.

(c) If the wages are allocated to the departments or units or to cost centres or to products manufactured in such departments or manufacturing units or cost centres on any basis other than actuals, the reconciliation of such wages with actuals and the treatment of variations, if any, shall be disclosed in the cost records or indicated by way of foot notes, explanatory notes or in other suitable manner.

III. Stores and Spare Parts

(a) Detailed and adequate records shall be maintained to show the receipts, issues and balances, both in quantities and values of various stores and spare parts for repairs and maintenance and loose tools required in the manufacture of refrigerators. The value shown shall include all direct charges upto works such as freight and insurance. The value of the issues and balances of stores and spare parts may, if the company so desires, be recorded monthly or at such shorter intervals as the company decides, or kept in the form of control accounts for main groups of the stores, provided, in the latter case, the value of the balances according to such control accounts are reconciled periodically, at least once a year with the values of the quantities shown by the quantity accounts for each item of stores.

(b) The value of stores and spare parts consumed shall be charged to the relevant heads such as manufacturing, repairs to plant and machinery, repairs to buildings, township and maintenance of vehicles, capital items, etc. The value of stores charged to manufacture shall further be allocated to the different departments or manufacturing units or cost centres and to products manufactured therein, if any. Stores issued for capital works, such as additions to plant and machinery or other assets shall also be separated and shown under relevant capital heads. Stores shall be valued on a reasonable basis and consistently applied during the relevant period. The records shall also indicate the method of valuation adopted. Any wastage whether in stores, transit, or due to other reasons shall be shown separately. The method of dealing with such losses in the calculation of costs shall also be indicated in the cost records or in foot notes, explanatory notes or in other suitable manner.

IV. Services

(a) Detailed records shall be maintained to ascertain the cost of services such as power, fuel, water, electricity, air and steam produced and utilized in manufacturing operations.

(b) Where power is purchased, the cost of power shall include the cost of units of power consumed and fixed charges and duties, if any, payable by the consumer. Where power, water or steam is produced by the company itself, separate records shall be maintained to show, in sufficient detail, the different items making up the cost of such power or electricity produced and consumed.

(c) The records shall be so maintained as to enable the assessment of utilization of services by the different departments or manufacturing units or cost centres. In cases where the allocation to the various departments or manufacturing units or cost centres are made otherwise than at actuals, the basis adopted for such allocation shall be indicated.

(d) If the company so desires the cost of power etc. allocated to the different departments of manufacturing units or cost centres may, instead of being shown separately in the proforma concerned, be included in the manufacturing overheads of the department or manufacturing units or cost centres concerned and allocated to products manufactured therein as part of manufacturing overheads.

V. Depreciation

(a) Proper and adequate records shall be maintained for assets in respect of which depreciation has to be provided for. These records shall inter alia indicate the cost of each item of assets, the date of its acquisition and rate of depreciation. In respect of old assets whose original cost of acquisition cannot be ascertained without unreasonable expense or delay the valuation shown by the books at the commencement of the accounting year beginning on or after the 1st day of October, 1967, shall be taken as the opening balance. The cost of any special repairs or renovations, if added to the value of the asset concerned, shall be separately recorded indicating the basis on which such additions are made.

(b) Depreciation chargeable to the different departments or units or cost centres shall not be less than the amount of depreciation which may be worked out in accordance with the provisions of sub-section (2) of section 205 of the Companies Act, 1956 (1 of 1956) and shall relate to the plant and machinery and other assets utilised in such departments or units or cost centres. The rates adopted shall be consistently applied from year to year.

(c) If the company so desires, depreciation allocated to the departments or manufacturing units or cost centres or to products manufactured therein may, instead of being shown separately in the relevant cost sheets, be included as part of manufacturing overheads of the departments or manufacturing units concerned and allocated to products manufactured therein as part of manufacturing overheads.

VI. Other Items of Cost (Overheads)

(a) Proper records showing the details of allocation of overhead expenses to the various departments or manufacturing units or cost centres and to products shall be maintained after collecting the details of all such expenses from the financial accounts. Overheads relating to manufacturing, administration and selling and distribution activities shall be distinguished from each other. The method of allocating such overheads to the various departments or manufacturing units or cost centres and further to operations, jobs or products manufactured therein shall be clearly indicated in the cost records and shall be applied on a reasonable basis consistently throughout the relevant period.

(b) Where the amount of overheads is estimated and allocated to the various departments or manufacturing units or cost centres, the method by which such estimated overheads are reconciled with the actuals for the relevant period and the variations, if any, as well as the treatment of such variations between estimates and actuals shall be disclosed in the records.

(c) Selling overheads comprising of selling and distribution expenses pertaining to completed refrigerators may be shown in one lumpsum in the relevant summary statement of cost proforma 'C', Schedule II.

VII. Cost Statements

The particulars of cost shall be complete in each of the proforma specified in Schedule II or in as near a form thereto as practicable. The cost of manufactured components required for the production of refrigerators shall be compiled in proforma 'A' specified in Schedule II and the cost of complete refrigerators in proforma 'B' and 'C' specified in Schedule II.

VIII. Work-in-Progress

The quantities and value of work-in-progress, if any, in relation to the various components and final assembly at the end of the period for which the costs are made up, shall be calculated to represent the cost incurred upto the relevant stage of manufacture and shall be shown in the relevant proforma specified in Schedule II.

IX. Production Records

Detailed and adequate records shall be maintained to indicate the quantities and value of all receipts issues and balances of different components, such as evaporators and condensers as well as the complete refrigerators produced by the company. The value of such items shall be based on the cost of production of the items concerned. The value of the issues and balances may if the company so desires be recorded monthly or at such shorter intervals as the company decides.

X. Reconciliation with Financial Books

The cost records shall be periodically reconciled with the financial books of account so as to ensure accuracy. All variations shall be clearly indicated and explained. The period for which such reconciliations are effected shall not exceed the period of the financial year of the company.

XI. Stock Verification Records

Records of stock verification shall be maintained in respect of all raw materials, components, stores, spare parts including loose tools and other materials kept in stock. The method of dealing with discrepancies arising out of such verification shall also be indicated in the records.

XII. Statistical Data

Adequate records containing information as to actual hours worked by individual items of plant or machinery, groups thereof or departments or manufacturing units shall be maintained to show the hours worked, idle time if any, and the reasons therefor.

Records shall also be maintained to show the production by each department or manufacturing unit.

SCHEDULE

(See Rule 3)

PROFORMA A

Co.Ltd.

Statement showing the cost of components for Refrigerators manufactured during the period _____.

Name of Component _____

Quantity Produced _____

	Quantity	Rate	Total Amount	Cost per unit	
				Current Period	Previous period

1. Raw Material
(To be specified)
2. Wages and Salaries
3. Stores and spare parts
4. Power and Electricity
5. Depreciation
6. Other Manufacturing costs (Overheads)
7. Admin. Overheads
8. Adjustment for difference in Opening and closing Balance of Work-in-Process (if any)

Total:

PROFORMA B

-Co., Ltd.,

Statement showing the manufacturing costs of Refrigerators manufactured during the period

Description or Type,
Quantity produced.

	Quantity	Rate	Amount	Cost per unit	Current period	Previous period
1. Components						
Own & Bought out components to be shown separately.						
(i) Cabinet						
(ii) Evaporator						
(iii) Condenser						
(iv) Compressor						
(v) Other materials (Important items to be specified)						
2. Wages and Salaries						
3. Stores and Spare parts						
4. Power and Electricity						
5. Depreciation						
6. Other Manufacturing costs (Overheads)						
7. Admn. Overheads						
8. Adjustment for difference in Opening and closing Balances of Work-in-Process (if any)						
Total Works Cost						

PROFORMA 'C'

Co. Ltd.
Statement showing the cost of Refrigerators including selling and distribution expenses.

Description or Type _____

Quantity produced _____

Quantity sold _____

	Total Amount	Cost per unit	
	Current period	Previous Period	
1. Cost of Manufacture (works cost)			
2. Selling and Distribution overheads			
Total Cost			

No. F. 52/6/66-CLII.]

M.K. BANERJEE, Under Secy.

MINISTRY OF TRANSPORT & SHIPPING

(Transport Wing)

CORRIGENDUM

PORTS

New Delhi, the 17th September 1967

G.S.R. 1449.—In the notification of the Government of India in the late Ministry of Transport and Communications, Department of Transport (Transport Wing) No. G.S.R. 1318, dated the 25th September, 1962, relating to the Kandla Port Pilotage (Fees) Rules 1962, as amended by the notification of the Government of India in the late Ministry of Transport and Aviation Department of Transport, Shipping and Tourism (Transport Wing) No. G.S.R. 228, dated the 5th February, 1966, for rule 8, substitute:—

"8. *Surcharge.*—A surcharge of twenty-five per cent, shall be levied on all fees leviable under these rules."

[No. F. 2-PG(41)/67.]

K. L. GUPTA, Under Secy.